**BOARD OF DIRECTORS RESIGNATION LETTER EMAIL**

Robert C. Bruce

c/o Oakmont Advisory Group

477 Congress Street

Portland, Maine 04102

Tel: 207-553-2177

December 20, 20XX

Chairman of the Board of Directors

Michael F. Brigham

President and CEO

Mickell Corporation

Portland, ME 04103

Re: Resignation from the Mickell Board of Directors

Dear Joe and Mike,

I am writing to resign from the Board of Directors of Mickell Corporation (the “Company”), effective February 28, 2011, or such earlier date as the Company elects a replacement director. If, in your opinion, no replacement director is needed (to fill the financial expert qualifications required for the Chair of the Audit Committee), then please consider this resignation to be effective as of December 31, 20XX.

My decision to resign from the Company’s board of directors is not the result of any disagreement with the Company’s operations, policies or procedures.

I have appreciated the opportunity to serve on the Company’s board and wish you and the Company the best as you continue to move forward with Mast-Out and the other initiatives you are pursuing.

Best regards,

Robert C. Bruce